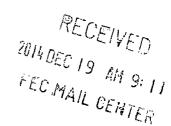
Salter & Company, LLC Certified Public Accountants

4600 EAST-WEST HIGHWAY ● SUITE 300 BETHESDA, MD 20814 Telephone 301 830-7400 Facsimile 301 830-7401



December 15, 2014

Mr. Arman Tarzi Campaign Finance Analyst Reports Analysis Division Federal Elections Commission 999 E Street, NW Washington, DC 20463

Dear Mr. Tarzi:

Subject: Year-End Report (12/1/13-12/31/13)

Our client, United Association Political Education Committee (UAPEC), has instructed us to respond to your notice dated November 16, 2014. We have enclosed a copy of that notice for your convenience.

Please be advised that the transfer from "Plumbers and Steamfitters Local 467 Voluntary Federal Political Action Fund" did not originate from that fund and was erroneously reported as a transfer. An amended report will be filed to correct this item.

The transfers from "Plumbers Local Union No. 24 Political Action Committee" were actually transfers from UA Plumbers Local 14 Political Action Fund. Please note that UA Local Union 14 was consolidated into UA Local Union 24. Because of the consolidation, the UAPEC recorded the transfers as Plumbers Local Union No. 24 Political Action Committee. An amended report will be filed to correct this item.

If you should have any further questions, please contact me.

Sincerely,

Jerome J. Robertson, CPA